

State of Delaware
Carrier Responsibilities regarding Recordkeeping Requirements in accordance with
the International Registration Plan (IRP)

IRP ACCOUNT NUMBER _____

Every carrier shall maintain and preserve detailed mileage records (by vehicle, summarized monthly and/or quarterly) upon which the IRP apportioned application is based. The carrier shall preserve such records for a period of three years after the close of the registration year. For example, if a carrier's 2007 registration year is September 1, 2006 through August 31, 2007 (which would require mileage records to be maintained for the period July 1, 2005 through June 30, 2006); these records must be preserved and maintained through August 31, 2010. Such records shall be made available upon request by any member jurisdiction. In the event the carrier fails to maintain and preserve such records, assessments and penalties shall be imposed. In addition, continued failure to comply will result in suspension or revocation of your operating credentials.

Acceptable Source Documents

An acceptable (required) source document used to verify vehicle mileage is through the use of an "Individual Vehicle Distance Record" (trip report). A standardized trip report is suggested and encouraged (a sample standardized trip report is available). A trip report must include the following minimum information (APM Article 4 §401(b)):

1. Date of the trip
2. Trip origin and destination information
3. Routes of travel
4. Trip beginning and ending odometer/hubometer readings
5. Total Distance
6. Jurisdictional state miles traveled
7. Power Unit Number or vehicle identification number
8. Registrant's Name

In addition to maintaining trip reports, the carrier is required to:

- Accumulate monthly and/or quarterly mileage summaries on a per vehicle basis with a breakdown of jurisdictional miles traveled (APM Article 4 §402).
- Maintain all mileage records and summary information on an IRP fleet basis (APM Article 4, §402).
- Determine jurisdictional state miles through the use of odometer/hubometer readings at state lines, maps, mileage generation systems, or on board recording devices. State mileage cannot be estimated (APM Article 4 §404).
- Ensure that all mileage records are legible and complete so that the continuous movement of each registered vehicle can be audited (APM Article 4 § 404).
- Ensure that the trip reports include all miles traveled by the vehicle including loaded, empty, deadhead, and/or bobtail miles (APM Article 4, §405).

Note: Please refer to the IRP Audit Procedures Manual Article 5 §501 for record keeping requirements if an on-board recording device (GPS) is being used.

All carriers are liable for the proper maintenance of the above records so as to avoid the possibility of full registration fee assessment or the cancellation of operating credentials (APM Article 6 §603(a)).

I have read and understand my responsibilities regarding requirements in accordance with IRP.

IRP Account Name _____

Date _____

Print Name and Title of Authorized Account Representative _____

Signature _____

IRP Unit/Auditor Initials _____

IRP- REC 07/23/08